

Exhibit 42

CF9.2.20.5.1 USA - Background, Purpose and History of the DBO

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History chart

Contents	Closing date	Bill No. and date	Act No. and date	BKI No. and date	Entry into force	Comments
DBO	05/06/1948	-	-	BKI No. 1 of 11.01.1949	05/06/1948	Effect USA 01.01.1948 Effect Denmark 01.04.1948 The agreement ceases to have effect for withholding taxes 01.05.2000 Other taxes 01.01.2008 However, not for persons entitled to benefits under this DBO See Article 29 (1) 4 in agreement of 19.08.1999.
Note exchange, US defense spending	04/07/1952 04/09/1952	-	-	BKI No. 26 of 24.06.1952	06/24/1952	-

DBO	04/27/1983	-	-	BKI No. 130 of 15.12.1986	11/07/1984	Effect 07.11.1984
Note exchange	07/06/1987	-	-	BKI No. 70 of 29.09.1987	-	-
Shipping and aviation						
Appointment	06/20/1991	-	-	BKI No. 102 of 10.10.1991	10/17/1991	-
Mutual assistance in customs matters						
DBO	08/19/1999	L 84 of 03.11.1999	Act No. 167 of 15.03.2000	BKI No. 13 of 14.04.2000	31.03.2000	Effect of withholding taxes 01.05.2000 Effect of other taxes 01.01.2001
Protocol	02.05.2006	L 30 of 04.10.2006	Act No. 1574 of 20.12.2006	BKI No. 1 of 18.02.2008	28.12.2007	Effect of withholding taxes 01.02.2008 Effect of other taxes 01.01.2008
Appointment	15.11.2012	-	-	BKI No. 8 of 04.03.2013	-	Effect 01.07.2014 Also see Act no. 1634 of 26.12.2013
Exchange of information on financial accounts (FATCA)						

Note

The United States taxes according to the global income principle and at the same time has the special legislation that American citizens, no matter where in the world they are domiciled, are also fully taxable to the United States.

The DBO does not contain Article 22 of the OECD Model Convention on Wealth.

Also see

Also see

- The US version of the double taxation agreement and their comments thereon (referred to as the technical explanation). It can be found on the Internet at:
www.irs.gov/business/corporations/article/0,,id=96739,00.html

- www.irs.gov on the U.S. Internal Revenue Service.